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STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 95279-0001)

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CINDY RAMBO
Executive Secretary

June 15, 1988

RE: Pittsburg Community Organization Project, Inc.
Contra Costa County
Appeal No.: WEC88-04

Dear Mr.

Reference is made to Ms. Janice Masterton's May 12 and 25, 1988, letters to you acknowledging filing of the March 30, 1988, petition for hearing for the Corporation's 1987-88 claim for exemption and of the May 24, 1988, supplement, with attachments, thereto.

Upon review of the latter, we are of the opinion that the Corporation is organized and operated for the improvement of social conditions, impliedly a charitable purpose as the result of Revenue and Taxation Code section 214.10, and that its activities, such as persuading the county health department to institute a plan of rodent eradication as well as a plan of building inspection to board up vacant houses inhabited by vagrants and/or used for drug dealing and other criminal activities; improving garbage collection efforts in vacant lots formerly filled with old refrigerators, furniture and other waste; and obtaining improved lighting in high-crime areas, are activities of the kind that are charitable for purposes of section 214.

Accordingly, by copy of this letter, we are requesting Ms. Colleen Dottarar of our Assessment Standards Division to prepare and issue an amended finding for the 1987-88 fiscal

Exhibit

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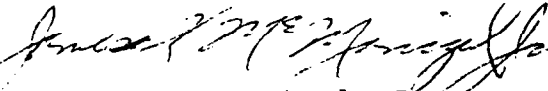
Mr.

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June 15, 1988

year indicating that the Corporation and its personal property meet the requirements for the exemption. The Corporation should be receiving the amended finding in due course.

Very truly yours,



James K. McManigal, Jr.
Tax Counsel

JKM/rz

cc: Mr. John Biasotti w/att.
Contra Costa County Assessor
Ms. Colleen Dottarar